

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.¹

Chapter 11

Case No. 19-23649

(Jointly Administered)

**SEVENTH MONTHLY FEE STATEMENT OF GRANT THORNTON LLP FOR:
(I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR THE PERIOD
MARCH 1, 2022 TO MARCH 31, 2022; AND (II) PAYMENT OF ACCRUED BUT
UNPAID INVOICES FOR SERVICES PERFORMED IN THE ORDINARY COURSE OF
DEBTORS' BUSINESS THROUGH MARCH 31, 2022**

Name of Applicant:

Grant Thornton LLP (“Grant Thornton”)

Authorized to Provide Professional
Services to:

Debtors

Date of Retention:

April 28, 2021 (*nunc pro tunc* to January 20, 2021)
for Tax Consulting Services and **September 28,
2021** for Employee Tax Analysis and Valuation
Services (effective September 1, 2021), all of which
are services provided to Debtors by Grant Thornton
in connection with the Plan (as further identified and
defined below, the “Plan Services”)

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Period for Which Compensation and Reimbursement is Sought (“Fee Period”):

For the Plan Services: March 1, 2022 through March 31, 2022

For OCB Tax Services (as defined below):
Accrued but unpaid invoices for services performed in the ordinary course of Debtors’ business through March 31, 2022

Amount of Compensation Sought as Actual, Reasonable and Necessary for Plan Services:

\$46,914.50

Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for Plan Services:

\$15,355.00

Amount of Compensation Sought as Actual, Reasonable and Necessary for Tax Services Provided to the Debtors in the Ordinary Course of Business (as further identified and defined below, the “OCB Tax Services”):

\$49,135.00

Total Compensation (80%) and Expenses (100%) for Plan Services, Plus Total Compensation (100%) for OCB Tax Services Requested in this Seventh MFS:

\$102,021.60

INTRODUCTION

Pursuant to sections 327, 330 and 331 of chapter 11 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2760] (the “**Retention Order**”), the “*Order Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3831] (the “**Supplemental Retention Order**”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained*

Professionals, dated November 21, 2019 [Docket No. 529] (the “**Interim Compensation Order**”), Grant Thornton submits this *Seventh Monthly Fee Statement of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for the Period March 1, 2022 to March 31, 2022; and (II) Payment of Accrued But Unpaid Invoices for Services Performed in the Ordinary Course of Debtors’ Business Through March 31, 2022* (this “**Seventh MFS**”).

SUMMARY OF SERVICES PROVIDED AND GRANT THORNTON’S RETENTION

A. Services Provided by Grant Thornton in the Ordinary Course of the Debtors’ Business Unrelated to the Bankruptcy Case

1. Prior to September 15, 2019 (the “**Petition Date**”), the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the “**MSA**”), and other related statements of work executed in connection therewith.

2. As previously disclosed in the Retention Order, the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the “**OCB Tax Services**”), which work consisted of the following services:

- a. Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other transactional tax returns by providing tax return compliance services. That August 11, 2020 statement of work was subsequently replaced and superseded

by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.

- b. 2020 and 2021 Tax Preparation Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year, which work has been completed. On January 20, 2022, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2021 taxable year.
- c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton

entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

3. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, Grant Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations. Thus, prior to approval of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

B. Services for Which Grant Thornton was Subsequently Retained by Debtors Directly Relating to the Debtors' Plan Confirmation Efforts

4. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "**Plan**"), including certain complicated tax related implications of the new entity ("**Newco**") anticipated to be created in the bankruptcy reorganization. As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "**Tax Structuring Plan-Related SOW**").

5. On April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro*

Tunc to January 20, 2021 [Docket No. 2636], and the Court entered the Retention Order on April 28, 2021.

6. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory Services*, dated August 25, 2021 (the “**Valuation Services Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide valuation advisory services to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax Services & State Corporate Income/Franchise Tax Nexus Analysis Services*, dated August 26, 2021 (the “**Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

7. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

8. Pursuant to the Retention Order and the Supplemental Retention Order, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW and the Tax Analysis Plan-Related SOW (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other

applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

SUMMARY OF REQUESTED COMPENSATION FOR THE FEE PERIOD

9. By this Seventh MFS, Grant Thornton seeks compensation and reimbursement of expenses in the total amount of \$102,021.60, which is composed of:

- a. Compensation and Reimbursement for Plan Services: Compensation and reimbursement of expenses in the total amount of \$52,886.60 on account of: (i) compensation in the amount of \$37,531.60, representing 80% of the total amount of reasonable compensation for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period in the amount of \$46,914.50; plus (ii) reimbursement in the amount of \$15,355.00, representing 100% of the total amount of actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period.
- b. Compensation for OCB Tax Services: Compensation in the total amount of \$49,135.00, representing 100% of the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton has incurred during the Fee Period. Because of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Seventh MFS the outstanding amount owed in the ordinary course of business for which payment has not yet been made relating to the OCB Tax Services.

ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS INCURRED

10. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton consultants during the Fee Period with respect to each project category billed to the Plan Services. As reflected in **Exhibit A**, Grant Thornton consultants expended a total of 103.00 hours and incurred \$46,914.50 in fees during the Fee Period in connection with the Plan Services. Pursuant to this Seventh MFS, Grant Thornton seeks reimbursement for 80% of such fees, totaling \$37,531.60.

11. Attached hereto as **Exhibit B** is a chart of Grant Thornton consultants that billed time to the Plan Services, including the standard hourly rate for each consultant who rendered Plan Services to the Debtors in connection with these chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked and the amount of fees earned by each consultant. The blended hourly billing rate of consultants for all Plan Services (including hours spent on fixed fee matters, if any) provided during the Fee Period is \$455.48.

12. Attached hereto as **Exhibit C** is a chart of necessary and out-of-pocket expenses incurred by Grant Thornton in the amount of \$15,355.00 in connection with providing professional services during the Fee Period and seeking compensation for such services in these bankruptcy cases. In connection with Grant Thornton's retention in these bankruptcy cases, at the Debtors' request, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Retention Order:

“Grant Thornton’s reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton’s external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys’ fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys’ fees and expenses shall be included in Grant Thornton’s own applications, both interim and final, and these invoices and time records shall be subject to the approval of the *[sic]* Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether

such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code."

Retention Order, ¶ 4. In accordance with the Retention Order, **Exhibit C** includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

13. Attached hereto as **Exhibits D1 through D3** are the time records of Grant Thornton for the Fee Period organized by month and project category with a daily time log describing the time spent by each consultant during the applicable Fee Period in connection with the Plan Services. **Exhibit D4** are copies of Grant Thornton's invoices relating to such time records.

14. Attached as **Exhibit E** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including this disclosure of outstanding amounts owed in the ordinary course of business for which payment has not yet been received relating to the OCB Tax Services.

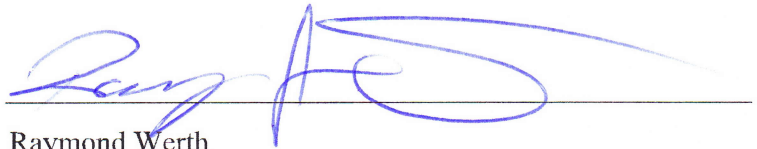
Notice

15. The Debtors will provide notice of this Seventh MFS in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

WHEREFORE, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests compensation in the aggregate amount of \$102,021.60, composed of: (i) \$37,531.60, which is equal to 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period (*i.e.*, \$46,914.50) on account of the Plan Services; plus (ii) 100% of the actual, reasonable and necessary expenses for which Grant Thornton seeks reimbursement on account of the Plan Services in the amount of \$15,355.00; plus (iii) 100% of the total amount of reasonable compensation in the amount of \$49,135.00 for actual, necessary OCB Tax Services that Grant Thornton incurred through March 31, 2022.

May 6, 2022
New York, NY

GRANT THORNTON LLP



Raymond Werth
Partner, Grant Thornton LLP
757 Third Ave., 9th Floor
New York, NY 10017
Telephone: (212) 599-0100

EXHIBIT A

**SUMMARY OF PLAN SERVICES BY CATEGORY
(For Fee Period March 1, 2022 through March 31, 2022)**

Time Category	Category Descriptions	Exhibit	Total Billed Hours	Total Fees Incurred
Valuation Services: Fresh Start	This category includes activities associated with valuation for fresh start accounting for financial reporting purposes.	D1	54.00	\$24,322.00
Valuation Services: Tax	This category includes activities associated with modeling and valuation of legal entities for tax purposes.	D2	36.60	\$15,059.00
Employee Tax Services: Payroll Tax Support (Hourly Fees)	This category includes activities associated with preparation of state and local payroll tax registration, weekly calls with the Purdue payroll team, update and closure forms, coordination with Ceridian, etc.	D3	12.40	\$7,533.50
TOTAL			103.00	\$46,914.50

EXHIBIT B:

**SUMMARY OF HOURLY PLAN SERVICES BY PROFESSIONAL
(For Fee Period March 1, 2022 through March 31, 2022)**

LAST NAME	FIRST NAME	TITLE	TOTAL HOURS	HOURLY RATE	TOTAL COMPENSATION
Arazi	Albert	Senior Manager	0.80	\$650.00	\$520.00
Arnett	Allen	Managing Director	2.20	\$720.00	\$1,584.00
Bellovin	Hal	Managing Director	5.50	\$765.00	\$4,207.50
Caiazzo	Mary	Senior Associate	2.10	\$460.00	\$966.00
Cherkasov	Marc	Associate	10.70	\$270.00	\$2,889.00
Cho	Sylvia	Principal	5.30	\$720.00	\$3,816.00
Garg	Ritwik	Associate	2.40	\$270.00	\$648.00
Katz	Alex	Manager	1.00	\$500.00	\$500.00
Koester	Jill	Associate	10.20	\$270.00	\$2,754.00
Kohnle	Anka	Manager	9.80	\$500.00	\$4,900.00
Kolbus	Brianna	Senior Associate	4.00	\$400.00	\$1,600.00
Miller	Alli	Senior Associate	18.10	\$400.00	\$7,240.00
Sanders	Matthew	Manager	26.90	\$500.00	\$13,450.00
Sharma	Komal	Senior Associate	4.00	\$460.00	\$1,840.00
TOTAL			103.00		\$46,914.50

EXHIBIT C

SUMMARY OF OUT OF POCKET EXPENSES AND SUPPORTING INVOICES

<u>CATEGORY</u>	<u>AMOUNT</u>
External Legal Counsel (See Attached Supporting Invoices)	\$15,355.00
TOTAL	\$15,355.00



Sklar Kirsh, LLP
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Tax I.D. 37-1711630

Grant Thornton, LLP
Attn: Chris Stathopoulos
171 N. Clark Street, Suite 200
Chicago, IL 60601
chris.stathopoulos@us.gt.com; Liz.Piechnik@us.gt.com

April 14, 2022

Invoice #49050

Due Upon Receipt

For Professional Services Rendered Through March 31, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
03/01/2022	ASB	Discussed fee application process with K. Frazier (0.4). Drafted Fifth Monthly Statement (1.1).	1.50	\$350.00	\$525.00
	KKF	Drafted email to Grant Thornton billing team re: missing invoices for 5th MFS (0.1). Telephone conference with A. Bender re: preparation of 5th MFS (0.4). Forwarded backup materials for same (0.1).	0.60	\$625.00	\$375.00
03/02/2022	ASB	Drafted Fifth Monthly Fee Statement and exhibits.	4.00	\$350.00	\$1,400.00
	KKF	Reviewed and revised 5th MFS (1.3). Drafted email to R. Werth re: missing information for MFS and final sign-off before filing (0.1). Drafted email to A. Bender with information for preparation of 2nd interim fee application (0.1).	1.50	\$625.00	\$937.50
03/03/2022	KKF	Reviewed new invoices for 5th MFS and exchanged email with J. Neeley and R. Werth re: same.	0.20	\$625.00	\$125.00
03/04/2022	KKF	Telephone conference with A. Grant re: draft 2nd interim fee application (0.5). Exchanged correspondence with M. Giddens re: filing 5th MFS (0.1). Exchanged correspondence with J. Neeley and R. Werth re: final invoices for 5th MFS (0.1).	0.70	\$625.00	\$437.50
03/07/2022	ASB	Drafted Second Interim Fee Application.	3.00	\$350.00	\$1,050.00
	KKF	Telephone conference with A. Bender re: preparation of exhibits to 2nd Interim Fee Application (0.2). Drafted emails to R. Werth and B. Angstadt re: information requests to finalize 2nd Interim Fee Application (0.3). Drafted emails to P. Swartzberger, T. Nobis and C. McDonald re: 5th MFS (0.2).	0.70	\$625.00	\$437.50
03/08/2022	ASB	Prepared draft of Second Interim Fee Statement.	5.50	\$350.00	\$1,925.00
	KKF	Telephone conference with A. Bender re: preparation of exhibits for 2nd Interim Fee Application.	0.50	\$625.00	\$312.50
03/11/2022	ISL	Review and address current fee statement.	0.40	\$725.00	\$290.00
03/12/2022	KKF	Revised Second Interim Fee Application and exhibits.	5.20	\$625.00	\$3,250.00
03/14/2022	ASB	Reviewed final Interim Fee Application and comments.	0.30	\$350.00	\$105.00

Grant Thornton LLP
April 14, 2022
Invoice # 49050

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
	KKF	Reviewed and responded to B. Angstadt re: questions and revisions to 2nd Interim fee application (0.3). Finalize 2nd interim fee application to submit for filing (0.1).	0.40	\$625.00	\$250.00
03/15/2022	KKF	Exchanged emails with C. Robertson to coordinate filing and notice of same.	0.20	\$625.00	\$125.00
03/18/2022	KKF	Drafted email to R. Werth and B. Angstadt re: timing for fee application and MFS hearings and payments and status of 6th MFS.	0.20	\$625.00	\$125.00
03/19/2022	KKF	Emailed Grant Thornton teams re: 6th MFS.	0.10	\$625.00	\$62.50
03/21/2022	KKF	Reviewed docket for objections and drafted email to C. McDonald re: processing payment for 5th MFS.	0.10	\$625.00	\$62.50
03/25/2022	ASB	Review and begin preparation of the 6th Monthly Fee Statement of Grant Thornton.	2.90	\$350.00	\$1,015.00
	KKF	Reviewed exhibits and fee information for 6th MFS (0.6). Revised draft of 6th MFS (0.2).	0.80	\$625.00	\$500.00
03/28/2022	ASB	Continued to prepare Sixth Fee Statement and prepared exhibits.	2.80	\$350.00	\$980.00
	KKF	Researched discrepancy issue in 4th MFS raised by fee examiner (0.4). Drafted emails to T. Nobis explaining discrepancy in 4th MFS and updated LEDES file for 5th MFS (0.2).	0.60	\$625.00	\$375.00
03/29/2022	ASB	Revised and updated Sixth Fee Statement.	3.00	\$350.00	\$1,050.00
	KKF	Reviewed and revised 6th MFS (0.5). Telephone conference with A. Bender re revisions to 6th MFS (0.2). Drafted email to A. Bender and X. Angie re missing invoice for GMS work performed (0.1).	0.80	\$625.00	\$500.00
03/31/2022	ASB	Followed up to obtain final invoice for 6th Fee Statement for filing.	0.40	\$350.00	\$140.00
		For professional services rendered	36.4 hrs		\$16,355.00
SUBTOTAL					\$16,355.00
		Less Courtesy Discount			(\$1,000.00)
		Total amount of this bill			\$15,355.00
		Previous balance			\$15,692.50
03/21/2022		Payment - Thank you, Check # 001087347			(\$3,620.00)
		Total Payments and Adjustments			(\$3,620.00)
		Balance due upon receipt			\$27,427.50

EXHIBIT D1

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Valuation Services: Fresh Start*)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Miller, Allison	Senior Associate	3/1/2022	1.10	\$400.00	\$440.00	Organized the summary of preliminary enterprise values of separate legal entities and breakout of intangible assets allocated to the legal entities.
Sanders, Matthew	Manager	3/1/2022	2.10	\$500.00	\$1,050.00	Evaluated the impact of allocating incentive payments and legal expenses to the cash flows of certain branded opioid CMP intangible assets.
Kohnle, Ann-Katrin	Manager	3/2/2022	0.50	\$500.00	\$250.00	External client call with Purdue (E. Nowakowski for expertise related to branded opioid products) and GT(M. Sanders responsible for valuation of branded opioid CMP intangibles) to discuss expected remaining useful lives of the branded opioid CMP and pipeline intangible assets.
Kohnle, Ann-Katrin	Manager	3/2/2022	0.50	\$500.00	\$250.00	External client call to discuss the long term plan for PHI and impact on the consolidated PPLP projections as well as the branded opioid CMP intangible assets with Purdue: E. Ruiz (for expertise related to the PHI liability forecast), and E. Nowakowski (for general knowledge of the PHI and impact on future of opioid related products); and GT: M. Sanders(responsible for valuation of Oxycontin CMP intangible asset impacted by PHI).
Sanders, Matthew	Manager	3/2/2022	0.50	\$500.00	\$250.00	External client call to discuss the long term plan for PHI and impact on the consolidated PPLP

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						projections as well as the branded opioid CMP intangible assets with Purdue: E. Ruiz (for expertise related to the PHI liability forecast), and E. Nowakowski (for general knowledge of the PHI and impact on future opioid related products); and GT: A. Kohnle(responsible for consolidated enterprise valuation impacted by PHI spend).
Sanders, Matthew	Manager	3/2/2022	1.70	\$500.00	\$850.00	Analyzed the revised branded opioid P&L and COGS support files provided by the client to refine certain assumptions related to the remaining useful life assumptions in the branded products CMP valuation models.
Sanders, Matthew	Manager	3/2/2022	0.70	\$500.00	\$350.00	Analyzed the updated PHI expense detail to determine impact of changes compared to data previously provided with R&D and sales and promotion expense broken out by product category.
Sanders, Matthew	Manager	3/2/2022	0.50	\$500.00	\$250.00	External client call to discuss expected useful lives of CMP and pipeline intangible assets related to branded opioid products with Purdue (E. Nowakowski for expertise related to branded opioid products) and GT(A. Kohnle responsible for valuation of branded opioid pipeline intangibles).
Sanders, Matthew	Manager	3/2/2022	1.90	\$500.00	\$950.00	Created discount cash flow model to calculate the present value of the projected PHI expense adjustment to apply to the Oxycontin CMP intangible asset.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Cho, Sylvia	Principal	3/3/2022	1.10	\$720.00	\$792.00	Evaluated the preliminary value indications for the currently marketed products intangible assets and corresponding key assumptions for reasonableness logical consistency.
Cho, Sylvia	Principal	3/3/2022	0.90	\$720.00	\$648.00	Reviewed and analysis of draft valuation schedules and initial tax entity level valuations.
Cherkasov, Marc	Associate	3/3/2022	0.90	\$270.00	\$243.00	Evaluated the preliminary value indications for the currently marketed products intangible assets and corresponding key assumptions and drivers of value.
Cherkasov, Marc	Associate	3/3/2022	0.60	\$270.00	\$162.00	Refined the draft valuation schedules for the CMP intangible assets and inventory valuations to submit for internal review.
Kohnle, Ann-Katrin	Manager	3/3/2022	1.40	\$500.00	\$700.00	Analyzed the preliminary reconciliation of intangible and tangible asset values with the over business enterprise value to assess reasonableness of the allocation of value.
Kolbus, Brianna	Senior Associate	3/3/2022	1.10	\$400.00	\$440.00	Evaluated the preliminary value indications for the IPR&D intangible assets to identify the key assumptions and drivers of value.
Kolbus, Brianna	Senior Associate	3/3/2022	0.40	\$400.00	\$160.00	Prepared draft valuation schedules for the IPR&D intangible assets and consolidated business enterprise valuation for internal review.
Sanders, Matthew	Manager	3/3/2022	1.30	\$500.00	\$650.00	Evaluated the preliminary reconciliation of the CMP intangible assets with the overall allocation of tangible and intangibles asset values to assess the reasonableness of the allocation based on certain risk factors, inputs and assumptions.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sanders, Matthew	Manager	3/3/2022	1.80	\$500.00	\$900.00	Evaluated the impact of revising the forecast inputs for the branded opioid CMPs based on updated cost allocation data provided by the client.
Sanders, Matthew	Manager	3/3/2022	0.20	\$500.00	\$100.00	Reviewed full set of draft schedules prior to delivering for internal review to ensure assumptions and formatting consistency across all schedules.
Cho, Sylvia	Principal	3/4/2022	0.80	\$720.00	\$576.00	Reviewed and analyzed the revised draft valuation conclusions to assess the reasonableness of the PHI expenses allocation to the OxyContin CMP intangible asset.
Cherkasov, Marc	Associate	3/4/2022	2.10	\$270.00	\$567.00	Updated the valuation models for the currently marketed products intangible assets and inventory based on revised brand opioid forecasts and COGS detail.
Katz, Alex	Manager	3/4/2022	1.00	\$500.00	\$500.00	Performed independent math check and quality control review to ensure mathematical accuracy to advise on reasonableness of the consolidated business enterprise valuation model conclusions.
Koester, Jillian	Associate	3/4/2022	1.80	\$270.00	\$486.00	Refined certain footnotes and formatting items in the enterprise value, IPR&D intangible assets, and branded pipeline intangible asset valuation schedules.
Kohnle, Ann-Katrin	Manager	3/4/2022	1.10	\$500.00	\$550.00	Evaluated the impact of revisions to certain inputs and assumptions based on internal review comments on the preliminary draft schedules.
Kolbus, Brianna	Senior Associate	3/4/2022	0.50	\$400.00	\$200.00	Updated the models for the CMP intangible assets based on review comments provided from

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						internal review of preliminary draft schedules.
Sanders, Matthew	Manager	3/4/2022	1.90	\$500.00	\$950.00	Refined certain assumptions related to discount rates for the intangible assets and assessed the implications to the concluded values through sensitivity analysis of certain discount rate assumptions.
Cho, Sylvia	Principal	3/7/2022	1.10	\$720.00	\$792.00	External client call to discuss high level value conclusions and key inputs related to preliminary draft valuation schedules with Purdue team: (T. Ronan, interim CFO; J. Lowne, former CFO to facilitate transition; E. Nowakowski, Director of Accounting; and E. Ruiz, Director of Business Development Finance) and GT team: (A. Arnett, to oversee general valuation methodologies; A. Kohnle, to manage valuation of IPR&D and branded pipeline intangible assets and consolidated; M. Sanders, to manage valuation of currently marketed products and inventory valuations and consolidation; A. Miller, for valuation issues related to the IPR&D and branded pipeline inputs and assumptions; B. Kolbus, for valuation issues related to the inputs and assumptions used in the Inventory valuations J. Koester, for valuation issues related to the consolidated enterprise valuation; and M. Cherkasov, for valuation issues related to the inputs and assumptions used in the CMP intangible asset valuations)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Cherkasov, Marc	Associate	3/7/2022	1.10	\$270.00	\$297.00	External client call to discuss high level value conclusions and key inputs related to preliminary draft valuation schedules with Purdue team: (T. Ronan, interim CFO; J. Lowne, former CFO to facilitate transition; E. Nowakowski, Director of Accounting; and E. Ruiz, Director of Business Development Finance) and GT team: (A. Arnett, to oversee general valuation methodologies; S. Cho, to oversee general valuation methodologies; A. Kohnle, to manage valuation of IPR&D and branded pipeline intangible assets and consolidated; M. Sanders, to manage valuation of currently marketed products and inventory valuations and consolidation; A. Miller, for valuation issues related to the IPR&D and branded pipeline inputs and assumptions; B. Kolbus, for valuation issues related to the inputs and assumptions used in the Inventory valuations J. Koester, for valuation issues related to the consolidated enterprise valuation; and M. Cherkasov, for valuation issues related to the inputs and assumptions used in the CMP intangible asset valuations)
Koester, Jillian	Associate	3/7/2022	1.10	\$270.00	\$297.00	External client call to discuss high level value conclusions and key inputs related to preliminary draft valuation schedules with Purdue team: (T. Ronan, interim CFO; J. Lowne, former CFO to facilitate transition; E. Nowakowski, Director of

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						Accounting; and E. Ruiz, Director of Business Development Finance) and GT team: (A. Arnett, to oversee general valuation methodologies; S. Cho, to oversee general valuation methodologies; A. Kohnle, to manage valuation of IPR&D and branded pipeline intangible assets and consolidated; M. Sanders, to manage valuation of currently marketed products and inventory valuations and consolidation; A. Miller, for valuation issues related to the IPR&D and branded pipeline inputs and assumptions; B. Kolbus, for valuation issues related to the inputs and assumptions used in the Inventory valuations; and M. Cherkasov, for valuation issues related to the inputs and assumptions used in the CMP intangible asset valuations)
Kohnle, Ann-Katrin	Manager	3/7/2022	1.10	\$500.00	\$550.00	External client call to discuss high level value conclusions and key inputs related to preliminary draft valuation schedules with Purdue team: (T. Ronan, interim CFO; J. Lowne, former CFO to facilitate transition; E. Nowakowski, Director of Accounting; and E. Ruiz, Director of Business Development Finance) and GT team: (A. Arnett, to oversee general valuation methodologies; S. Cho, to oversee general valuation methodologies; M. Sanders, to manage valuation of currently marketed products and inventory valuations and consolidation; A. Miller, for

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						valuation issues related to the IPR&D and branded pipeline inputs and assumptions; B. Kolbus, for valuation issues related to the inputs and assumptions used in the Inventory valuations J. Koester, for valuation issues related to the consolidated enterprise valuation; and M. Cherkasov, for valuation issues related to the inputs and assumptions used in the CMP intangible asset valuations)
Kolbus, Brianna	Senior Associate	3/7/2022	1.10	\$400.00	\$440.00	External client call to discuss high level value conclusions and key inputs related to preliminary draft valuation schedules with Purdue team: (T. Ronan, interim CFO; J. Lowne, former CFO to facilitate transition; E. Nowakowski, Director of Accounting; and E. Ruiz, Director of Business Development Finance) and GT team: (A. Arnett, to oversee general valuation methodologies; S. Cho, to oversee general valuation methodologies; A. Kohnle, to manage valuation of IPR&D and branded pipeline intangible assets and consolidated; M. Sanders, to manage valuation of currently marketed products and inventory valuations and consolidation; A. Miller, for valuation issues related to the IPR&D and branded pipeline inputs and assumptions; J. Koester, for valuation issues related to the consolidated enterprise valuation; and M. Cherkasov, for valuation issues related to the

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						inputs and assumptions used in the CMP intangible asset valuations)
Miller, Allison	Senior Associate	3/7/2022	1.10	\$400.00	\$440.00	External client call to discuss high level value conclusions and key inputs related to preliminary draft valuation schedules with Purdue team: (T. Ronan, interim CFO; J. Lowne, former CFO to facilitate transition; E. Nowakowski, Director of Accounting; and E. Ruiz, Director of Business Development Finance) and GT team: (A. Arnett, to oversee general valuation methodologies; S. Cho, to oversee general valuation methodologies; A. Kohnle, to manage valuation of IPR&D and branded pipeline intangible assets and consolidated; M. Sanders, to manage valuation of currently marketed products and inventory valuations and consolidation; B. Kolbus, for valuation issues related to the inputs and assumptions used in the Inventory valuations J. Koester, for valuation issues related to the consolidated enterprise valuation; and M. Cherkasov, for valuation issues related to the inputs and assumptions used in the CMP intangible asset valuations)
Sanders, Matthew	Manager	3/7/2022	1.60	\$500.00	\$800.00	Analyzed market data and PJT valuation exit multiples for Avrio business provided by management and compared to the indicated multiples from the current fresh start and tax valuations for Rhodes and Avrio.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sanders, Matthew	Manager	3/7/2022	1.10	\$500.00	\$550.00	External client call to discuss high level value conclusions and key inputs related to preliminary draft valuation schedules with Purdue team: (T. Ronan, interim CFO; J. Lowne, former CFO to facilitate transition; E. Nowakowski, Director of Accounting; and E. Ruiz, Director of Business Development Finance) and GT team: (A. Arnett, to oversee general valuation methodologies; S. Cho, to oversee general valuation methodologies; A. Kohnle, to manage valuation of IPR&D and branded pipeline intangible assets and consolidated; A. Miller, for valuation issues related to the IPR&D and branded pipeline inputs and assumptions; B. Kolbus, for valuation issues related to the inputs and assumptions used in the Inventory valuations J. Koester, for valuation issues related to the consolidated enterprise valuation; and M. Cherkasov, for valuation issues related to the inputs and assumptions used in the CMP intangible asset valuations)
Garg, Ritwik	Associate	3/8/2022	2.40	\$270.00	\$648.00	Performed independent math check and quality control review to ensure mathematical accuracy and logic check to advise on reasonableness of the IPR&D and branded pipeline intangible asset valuation model conclusions.
Cherkasov, Marc	Associate	3/9/2022	0.40	\$270.00	\$108.00	Assessed the necessary adjustments and follow up items required for the fresh start CMP

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						and inventory valuation models based on client feedback along with implications for the legal entity tax valuation considerations.
Kohnle, Ann-Katrin	Manager	3/9/2022	0.60	\$500.00	\$300.00	Assessed the necessary adjustments and follow up items required for the fresh start IPR&D and branded pipeline valuation models based on client feedback along with tax valuation considerations.
Miller, Allison	Senior Associate	3/9/2022	0.50	\$400.00	\$200.00	Assessed the necessary adjustments and follow up items required for the fresh start IPR&D and branded pipeline valuation models based on client feedback along with tax valuation considerations.
Sanders, Matthew	Manager	3/9/2022	0.50	\$500.00	\$250.00	Assessed the necessary adjustments and follow up items required for the fresh start CMP and inventory valuation models based on client feedback along with tax valuation considerations.
Cherkasov, Marc	Associate	3/11/2022	0.90	\$270.00	\$243.00	Updated the currently market products intangible asset models based on review comments from internal review.
Koester, Jillian	Associate	3/11/2022	1.50	\$270.00	\$405.00	Evaluated the CMP intangible asset and inventory valuation models to ensure mathematical accuracy and reasonableness of conclusions based on the revisions made after receiving initial client feedback.
Kohnle, Ann-Katrin	Manager	3/21/2022	0.50	\$500.00	\$250.00	External client call to discuss follow up questions from the client regarding preliminary draft valuation schedules with Purdue team: (J. Lowne, former CFO to facilitate transition; E. Nowakowski, Director of

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						Accounting; and E. Ruiz, Director of Business Development Finance) and GT team: (M. Sanders, to manage valuation of currently marketed products and inventory valuations and consolidation; and A. Miller, for valuation issues related to the IPR&D and branded pipeline inputs and assumptions).
Miller, Allison	Senior Associate	3/21/2022	1.60	\$400.00	\$640.00	Refined the overall enterprise valuation model based on additional commentary provided by the client related to certain language and assumptions that was utilized in the draft schedules.
Miller, Allison	Senior Associate	3/21/2022	0.50	\$400.00	\$200.00	External client call to discuss follow up questions from Purdue regarding preliminary draft valuation schedules with. Purdue team: (J. Lowne, former CFO to facilitate transition; E. Nowakowski, Director of Accounting; and E. Ruiz, Director of Business Development Finance) and GT team: (A. Kohnle, to manage valuation of IPR&D and branded pipeline intangible assets and consolidated; and M. Sanders, to manage valuation of currently marketed products and inventory valuations).
Sanders, Matthew	Manager	3/21/2022	0.60	\$500.00	\$300.00	Exported time entries to prepare February 2022 fee application.
Sanders, Matthew	Manager	3/21/2022	0.50	\$500.00	\$250.00	External client call to discuss follow up questions from Purdue regarding preliminary draft valuation schedules with. Purdue team: (J. Lowne, former CFO to facilitate transition; E. Nowakowski, Director of

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						Accounting; and E. Ruiz, Director of Business Development Finance) and GT team: (A. Kohnle, to manage valuation of IPR&D and branded pipeline intangible assets and consolidated; and A. Miller, for valuation issues related to the IPR&D and branded pipeline inputs and assumptions).
Cho, Sylvia	Principal	3/22/2022	0.90	\$720.00	\$648.00	Reviewed the updated draft schedules to analyze the impact of changes in key assumptions and inputs based on initial review comments provided to the intangible asset valuation team.
Sanders, Matthew	Manager	3/22/2022	1.70	\$500.00	\$850.00	Organized time entry data and support for the February 2022 fee application.
Sanders, Matthew	Manager	3/23/2022	2.10	\$500.00	\$1,050.00	Organized narrative support for the February 2022 fee application file.
Sanders, Matthew	Manager	3/24/2022	1.10	\$500.00	\$550.00	Finalized invoice and support detail for February 2022 fee application.
TOTAL			54.00		\$24,322.00	

EXHIBIT D2

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Valuation Services: Tax*)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Koester, Jillian	Associate	3/1/2022	2.10	\$270.00	\$567.00	Refined the consolidation of the legal tax entity valuations to reconcile with the concluded intangible asset values applicable to each of the legal entities.
Kohnle, Ann-Katrin	Manager	3/1/2022	1.00	\$500.00	\$500.00	Evaluated the preliminary enterprise values of the individual legal tax entities to reconcile with the consolidated enterprise value and discrete intangible assets allocated to the corresponding entities.
Kolbus, Brianna	Senior Associate	3/1/2022	0.90	\$400.00	\$360.00	Assessed the preliminary enterprise values of the individual legal entities to reconcile to the consolidated enterprise value and discrete intangible assets allocated to the legal entities.
Miller, Allison	Senior Associate	3/1/2022	1.90	\$400.00	\$760.00	Updated the Rhodes legal entity tax valuation model based on client feedback regarding the allocation of certain overhead costs and absorption applicable to the Wilson manufacturing facility.
Miller, Allison	Senior Associate	3/1/2022	1.80	\$400.00	\$720.00	Updated the PPLP legal entity tax valuation model based on feedback from the client regarding certain cash flow adjustments that correspond to PHI expenses and other nonrecurring expenses items.
Miller, Allison	Senior Associate	3/1/2022	1.10	\$400.00	\$440.00	Prepared reconciliation of the preliminary enterprise values of the individual legal entities with the consolidated enterprise value and discrete intangible assets allocated to the legal entities.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Miller, Allison	Senior Associate	3/1/2022	1.60	\$400.00	\$640.00	Refined the Avrio tax valuation model inputs based on client feedback regarding prior valuations that were prepared for the Avrio business.
Sanders, Matthew	Manager	3/1/2022	1.00	\$500.00	\$500.00	Evaluated the preliminary enterprise values of the individual legal entities to reconcile with the consolidated enterprise value and discrete intangible assets allocated to the legal entities.
Arnett, Allen	Managing Director	3/3/2022	1.10	\$720.00	\$792.00	Reviewed the preliminary value indications for the tangible and intangible assets and corresponding key assumptions for reasonableness and logical consistency.
Koester, Jillian	Associate	3/3/2022	1.90	\$270.00	\$513.00	Evaluated the projected financial data utilized in the tax entity valuation models to ensure consistency with the data utilized to value the intangible assets that would fall under each of the legal tax entities.
Kohnle, Ann-Katrin	Manager	3/3/2022	2.20	\$500.00	\$1,100.00	Organized the financial data utilized to prepare each of the legal entity tax valuations to reconcile with the consolidated financials for the overall company.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Arnett, Allen	Managing Director	3/7/2022	1.10	\$720.00	\$792.00	External client call to discuss high level value conclusions and key inputs related to preliminary draft valuation schedules with Purdue team: (T. Ronan, interim CFO; J. Lowne, former CFO to facilitate transition; E. Nowakowski, Director of Accounting; and E. Ruiz, Director of Business Development Finance) and GT team: (S. Cho, to oversee general valuation methodologies; A. Kohnle, to manage valuation of IPR&D and branded pipeline intangible assets and consolidated; M. Sanders, to manage valuation of currently marketed products and inventory valuations and consolidation; A. Miller, for valuation issues related to the IPR&D and branded pipeline inputs and assumptions; B. Kolbus, for valuation issues related to the inputs and assumptions used in the Inventory valuations J. Koester, for valuation issues related to the consolidated enterprise valuation; and M. Cherkasov, for valuation issues related to the inputs and assumptions used in the CMP intangible asset valuations)
Cho, Sylvia	Principal	3/9/2022	0.50	\$720.00	\$360.00	Assessed the necessary adjustments and follow up items required for the fresh start valuation models based on client feedback along with tax valuation considerations.
Cherkasov, Marc	Associate	3/11/2022	2.10	\$270.00	\$567.00	Evaluated the status of the Avrio, PPLP, and Rhodes legal tax entity valuation models to

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						determine next steps and outstanding data items needed.
Kohnle, Ann-Katrin	Manager	3/11/2022	0.90	\$500.00	\$450.00	Assessed the status of the valuation models for all legal tax entities being valued and organized data to determine how to allocate responsibilities among the GT team.
Miller, Allison	Senior Associate	3/11/2022	1.30	\$400.00	\$520.00	Analyzed the impact to the Avrio tax valuation model based on revisions that were implement from client feedback regarding prior valuations that were prepared for the Avrio business.
Miller, Allison	Senior Associate	3/11/2022	1.50	\$400.00	\$600.00	Evaluated the impact to the Rhodes legal entity tax valuation model from revisions that were implemented based on management feedback regarding the allocation of certain overhead costs and absorption applicable to the Wilson manufacturing facility.
Miller, Allison	Senior Associate	3/11/2022	1.20	\$400.00	\$480.00	Assessed the impact of revisions made to the PPLP legal entity tax valuation model based on feedback from the client regarding certain cash flow adjustments that correspond to PHI and one time expense items.
Miller, Allison	Senior Associate	3/11/2022	1.10	\$400.00	\$440.00	Updated the legal entity tax valuation models based on discussions with the client regarding allocation of certain expenses between the PPLP and Rhodes entities.
Sanders, Matthew	Manager	3/11/2022	1.20	\$500.00	\$600.00	Assessed the status of the valuation models for all legal tax entities being valued to organize data and allocate responsibilities to the GT valuation team.
Sanders, Matthew	Manager	3/11/2022	1.30	\$500.00	\$650.00	Evaluated the breakout of the individual legal entity balance sheets and cash flows to be used

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						for the legal entity tax valuations models.
Koester, Jillian	Associate	3/14/2022	1.80	\$270.00	\$486.00	Refined the inputs and assumptions utilized in valuation model for the Wilson legal entity tax valuation.
Miller, Allison	Senior Associate	3/14/2022	1.80	\$400.00	\$720.00	Developed the Wilson legal entity tax valuation models an inputted relevant financial data provided by the client.
Cherkasov, Marc	Associate	3/31/2022	2.60	\$270.00	\$702.00	Created the valuation model for the Transdermal legal entity tax valuation and updated the PPLP and Rhodes cash flows to reflect the adjustments for the Butrans AG royalty agreement.
Sanders, Matthew	Manager	3/31/2022	1.60	\$500.00	\$800.00	Evaluated the impact of the Butrans AG royalty agreement and appropriate treatment of associated royalty payments for the Transdermal legal entity valuation.
TOTAL			36.60		\$15,059.00	

EXHIBIT D3

DETAILED TIME ENTRIES FOR PLAN SERVICES

(Project Category: *Employee Tax Services: Payroll Tax Support (Hourly Fees)*)

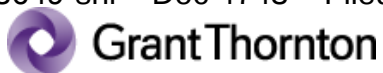
Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	DESCRIPTION
Caiazzo, Mary Frances	Senior Associate	3/7/2022	0.30	\$460.00	\$138.00	State withholding guidance on specific employee scenarios
Bellovin, Hal	Managing Director	3/7/2022	2.00	\$765.00	\$1,530.00	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
Sharma, Komal	Senior Associate	3/10/2022	2.00	\$460.00	\$920.00	State withholding guidance on specific employee scenarios
Caiazzo, Mary Frances	Senior Associate	3/10/2022	0.50	\$460.00	\$230.00	State withholding guidance on specific employee scenarios
Sharma, Komal	Senior Associate	3/11/2022	2.00	\$460.00	\$920.00	State withholding guidance on specific employee scenarios
Bellovin, Hal	Managing Director	3/11/2022	1.50	\$765.00	\$1,147.50	External call to discuss hybrid workforce
Caiazzo, Mary Frances	Senior Associate	3/14/2022	1.30	\$460.00	\$598.00	State withholding guidance on specific employee scenarios
Arazi, Albert	Senior Manager	3/15/2022	0.80	\$650.00	\$520.00	State withholding guidance on specific employee scenarios
Bellovin, Hal	Managing Director	3/28/2022	2.00	\$765.00	\$1,530.00	External call with D Cabral, L Kusinski, S Lemack and Ceridian team
TOTAL			12.40		\$7,533.50	

EXHIBIT D4

INVOICES FOR PLAN SERVICES

The following is a summary of the invoices relating to Plan Services provided by Grant Thornton during the Fee Period. Copies of the actual invoices are attached.

GT Invoice No.	Total Amount	Invoice Date	Service Period	Plan Service Provided
953954397	\$7,533.50	4/30/22	March 1-31, 2022	Employee Tax Services
953948623	\$39,381.00	4/22/22	March 1-31, 2022	Valuation Services
Total:	\$46,914.50			



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186 Wood Ave S # 4
Iselin, NJ 08830-2725

T 732.516.5500
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This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: April 30, 2022

Bill Number: 953954397

Client-Assignment Code: 0200102-00017

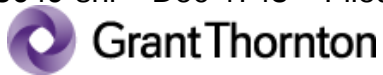
Fees for professional services from March 1, 2022 through March 31, 2022
related to:

1) Payroll tax support based on hourly rates
- Various meetings with Purdue team and Ceridian
- Consulting on various employee scenarios
- Out of scope discussions on hybrid workforce

	\$	7,533.50
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Total Amount of Bill:	\$	7,533.50
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Terms: As agreed upon
Federal ID No. 36-6055558



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27777 Franklin Road
Suite 800
Southfield, MI 48034

T 248.262.1950
F 248.350.3581
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To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: April 22, 2022

Bill Number: 953948623

Client-Assignment Code: 0200102-00018

Progress bill related to professional services rendered in the Fresh Start and tax valuation analysis incurred from March 1, 2022 - March 31, 2022.

Total Fees: \$ 39,381.00

Total Expenses: 0.00

Total Amount of Bill: \$ 39,381.00

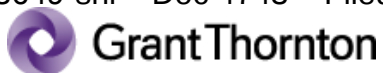
Terms: As agreed upon
Federal ID No. 36-6055558

EXHIBIT E

INVOICES FOR OCB TAX SERVICES

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton seeks reimbursement pursuant to the Seventh MFS. Copies of the actual invoices also are attached.

GT Invoice No.	Amount	Invoice Date	Service Period	Type of OCB Tax Services
953942473	\$6,205.00	4/7/22	February 2022 Compliance processed in March 2022; January 2022 Invoice Review Services (for February returns due in March 2022)	Sales and Use Tax Compliance Services
953937476	\$42,930.00	3/25/22	March 1, 2022 Installment Payment	2021 Tax Preparation Services
TOTAL	\$49,135.00			



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This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: April 7, 2022

Bill Number: 953942473

Client-Assignment Code: 0200102-00016

Sales & Use Tax Compliance & Invoice Review February 2022 Compliance processed in March 2022:	\$ <u>1,910.00</u>
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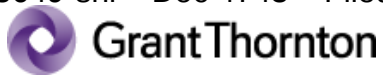
COMPLIANCE TOTAL:	1,910.00
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Review of January's Invoices (60 transactions) filed with February's returns due in March 2022 (filed on a one-month lag), notices & consulting:	<u>4,295.00</u>
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INVOICE REVIEW & CONSULTING TOTAL:	4,295.00
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Total Amount of Bill:	<u>\$ 6,205.00</u>
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Terms: As agreed upon
Federal ID No. 36-6055558



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757 3rd Avenue #9
New York, NY 10017-2013

T 212.599.0100
F 212.370.4520
www.GrantThornton.com

This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: March 25, 2022

Bill Number: 953937476

Client-Assignment Code: 0200102-00019

Second progress billing for professional services rendered in the preparation of income tax returns for the year ended 12/31/2021	\$ 40,500.00
Expenses, including an administrative expense charge of 6%	2,430.00

Total Amount of Bill:	\$ 42,930.00
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Terms: As agreed upon
Federal ID No. 36-6055558